



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

April 5, 2011

Joseph E. Royce  
President and Chief Executive Officer  
c/o TBS Shipping Services, Inc.  
612 East Grassy Sprain Road  
Yonkers, NY 10710

**Re: TBS International plc  
Amendment No. 1 to Registration Statement on Form S-1  
Filed March 23, 2011  
File No. 333-172236**

Dear Mr. Royce:

We have reviewed your responses to the comments in our letter dated March 10, 2011 and have the following additional comments.

General

1. We note there remains outstanding comments on your Confidential Treatment Application (CF No. 26266) filed on February 3, 2011 (as supplemented on March 24, 2011). Please note that all comments must be resolved and the CT Order granted before we act on a request for acceleration regarding your Form S-1.
2. We note your response to our prior comment three. However, we could not locate the referenced revisions and reissue. Please confirm that you will refile the executed versions of Exhibits 5.1 and 5.2 each dated on or about the date of effectiveness of the registration statement.

Please contact Donald E. Field at (202) 551-3680 or me at (202) 551-3642 with any questions.

Sincerely,

Lauren Nguyen  
Attorney-Advisor

cc: Steven R. Finley  
Gibson, Dunn & Crutcher LLP  
Fax: (212) 351-5226